

October 25, 2021

**Attention: Continuous Disclosure**

British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Endocan Solutions Inc. (the “Company”)  
Notice Pursuant to National Instrument 51-102 – Change of Auditor (the “Notice”)**

We have read the Notice of Change of Auditor (the “Notice”) of the Company dated October 13, 2021, delivered to us pursuant to Part 4.11 of National Instrument 51-102.

In this regard, we confirm that we are in agreement with the statements contained in such Notice as they relate to Manning Elliott LLP. The confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*